

**GOVERNMENT**  **SIKKIM** **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Gangtok**      Saturday 21<sup>st</sup> April, 2018      No. 218

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No. 11/2018 – State Tax

**Dated: 2<sup>nd</sup> February, 2018**

## **NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby rescinds, except as respects things done or omitted to be done before such rescission, the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 74/2017 – State Tax dated the 29<sup>th</sup> December, 2017, published in the Gazette of Sikkim.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**